

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 185,838,033	\$ -
Last Year's Levy Tax Collection	846,837	-
Prior Years Property Tax Collection	351,650	-
Interest & Penalty	1,122,657	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	3,987,871	-
Fines and Forfeitures	498,568	-
Investment Income	241,213	-
Departmental	5,104,077	-
Rescue Run Revenue	3,971,570	-
Police & Fire Detail	1,606,142	-
Other Local Non-Property Tax Revenues	1,118,375	-
Tuition	-	1,003,578
Impact Aid	-	-
Medicaid	-	1,567,321
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	2,668,371
CDBG	312,095	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	7,371,206
MV Excise Tax Reimbursement	1,042,441	-
State PILOT Program	5,287,952	-
Distressed Community Relief Fund	1,124,439	-
Library Resource Aid	595,274	-
Library Construction Aid	-	-
Public Service Corporation Tax	1,038,680	-
Meals & Beverage Tax / Hotel Tax	1,788,602	-
LEA Aid	-	55,372,381
Group Home	-	-
Housing Aid Capital Projects	-	747,213
Housing Aid Bonded Debt	2,123,713	-
State Food Service Revenue	-	23,328
Incentive Aid	10,805	-
Property Revaluation Reimbursement	-	-
Other State Revenue	977,066	543,957
Other Revenue	-	1,734,573
Local Appropriation for Education	-	92,482,652
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	65,000
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u>\$ 218,988,060</u>	<u>\$ 163,579,579</u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 1,258,852	\$ 1,316,020	\$ 1,288,508	\$ 412,370	\$ 902,186	\$ 2,062,314	\$ 4,132,832	\$ 1,560,783	\$ 10,069,946
Compensation - Group B	-	-	-	-	-	-	-	-	1,147,550
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	10,845	85,712	15,505	50,714	9,380	28,000	93,617	80,606	781,149
Overtime - Group B	-	-	-	-	-	-	-	-	89,018
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,600,097
Active Medical Insurance - Group A	189,331	215,922	277,537	84,991	195,556	211,256	896,353	274,943	2,180,974
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	240,175
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	9,965	11,364	14,607	4,473	10,292	11,119	47,176	14,471	110,925
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	12,641
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	99,087	105,663	93,226	34,265	71,966	124,260	329,456	121,622	325,241
Life Insurance	3,478	4,079	4,398	1,255	2,867	6,192	15,772	3,841	55,222
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	40,961
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	5,816
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	19,726	251,761	31,562	12,194	15,963	34,894	205,358	58,401	2,606,145
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	9,525,645
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	135,907	163,737	144,977	59,965	117,549	168,001	649,847	173,673	1,324,404
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	110,495
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	67,060
Purchased Services	1,135,507	75,775	46,557	-	8,347	-	357,994	98,079	390,013
Materials/Supplies	16,042	137,145	787,430	33,632	3,718	50,000	371,192	128,632	310,924
Software Licenses	-	-	-	165,408	-	-	-	-	-
Capital Outlays	-	-	80,038	52,019	14,924	5,000	-	-	398,480
Insurance	856,132	-	-	-	-	-	-	-	-
Maintenance	-	989	27,118	162,061	-	123,308	19,544	18,475	364,622
Vehicle Operations	-	-	49,128	-	5,132	2,000	516,509	36,112	182,214
Utilities	-	-	3,929	208,009	-	110,000	543,517	150,868	-
Contingency	65,035	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	381,701	-	-
Revaluation	-	20,730	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	860,865	-	-
Trash Removal & Recycling	-	-	-	-	-	-	5,058,017	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	4,671	-	-	-	-	-	-	-	-
Other Operation Expenditures	1,378,922	73,920	74,068	1,984	77,514	400,000	94,581	597,669	1,576,754
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,183,499	\$ 2,462,818	\$ 2,938,587	\$ 1,283,340	\$ 1,435,393	\$ 3,336,344	\$ 14,574,331	\$ 3,318,174	\$ 33,516,471

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 12,706,112	\$ -	\$ 175,193	\$ -	\$ -	\$ -	\$ 35,885,117	\$ 76,503,857
Compensation - Group B	760,062	-	-	-	-	-	1,907,612	7,383,036
Compensation - Group C	-	-	-	-	-	-	-	14,060,224
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	4,636,152	-	2,288	-	-	-	5,793,967	-
Overtime - Group B	275,546	-	-	-	-	-	364,564	-
Overtime - Group C	-	-	-	-	-	-	-	293,939
Police & Fire Detail	57,451	-	-	-	-	-	1,657,547	-
Active Medical Insurance - Group A	3,709,699	-	43,142	-	-	-	8,279,706	11,783,773
Active Medical Insurance- Group B	213,332	-	-	-	-	-	453,507	927,104
Active Medical Insurance- Group C	-	-	-	-	-	-	-	4,578,013
Active Dental insurance- Group A	188,914	-	-	-	-	-	423,308	768,218
Active Dental Insurance- Group B	11,228	-	-	-	-	-	23,869	66,173
Active Dental Insurance- Group C	-	-	-	-	-	-	-	335,400
Payroll Taxes	339,830	-	12,705	-	-	-	1,657,322	2,542,599
Life Insurance	64,254	-	768	-	-	-	162,126	62,905
State Defined Contribution- Group A	40,846	-	-	-	-	-	81,807	1,704,494
State Defined Contribution - Group B	4,345	-	-	-	-	-	10,161	135,944
State Defined Contribution - Group C	-	-	-	-	-	-	-	107,380
Other Benefits- Group A	3,409,627	-	986	-	-	-	6,646,615	614,691
Other Benefits- Group B	-	-	-	-	-	-	-	58,257
Other Benefits- Group C	-	-	-	-	-	-	-	91,025
Local Defined Benefit Pension- Group A	11,878,204	-	-	-	-	-	21,403,849	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	1,320,680	-	18,491	-	-	-	4,277,231	9,888,662
State Defined Benefit Pension - Group B	82,561	-	-	-	-	-	193,055	931,233
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,060,448
Other Defined Benefit / Contribution	-	-	-	-	-	-	67,060	106,356
Purchased Services	1,161,447	-	-	-	-	-	3,273,720	17,453,067
Materials/Supplies	277,062	-	35,962	-	-	-	2,151,737	2,266,567
Software Licenses	-	-	-	-	-	-	165,408	360,267
Capital Outlays	294,461	-	-	-	-	-	844,921	2,808,724
Insurance	-	-	-	-	-	-	856,132	807,990
Maintenance	218,088	-	120,120	-	-	-	1,054,325	1,409,521
Vehicle Operations	165,376	-	-	-	-	-	956,471	1,096,666
Utilities	777,745	-	-	-	-	-	1,794,068	2,456,001
Contingency	-	-	-	-	-	-	65,035	-
Street Lighting	-	-	-	-	-	-	381,701	-
Revaluation	-	-	-	-	-	-	20,730	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	860,865	-
Trash Removal & Recycling	-	-	-	-	-	-	5,058,017	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	4,671	308
Other Operation Expenditures	549,768	-	2,878	-	-	-	4,828,058	210,484
Local Appropriation for Education	-	-	-	92,482,652	-	-	92,482,652	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	6,535,000	-	6,535,000	-
Municipal Debt- Interest	-	-	-	-	2,488,157	-	2,488,157	-
School Debt- Principal	-	-	-	-	500,000	-	500,000	-
School Debt- Interest	-	-	-	-	360,320	-	360,320	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	5,055,716	5,055,716	512,786
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 43,142,791	\$ -	\$ 412,535	\$ 92,482,652	\$ 9,883,477	\$ 5,055,716	\$ 219,026,127	\$ 163,386,111

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	18,901	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 18,901	\$ -
Net Change in Fund Balance¹	(56,968)	193,468
Fund Balance1- beginning of year	\$ 20,945,415	\$ 6,756,057
Funds removed from Reportable Government Services (RGS)	-	(17,877)
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(104,404)
Fund Balance¹ - beginning of year adjusted	20,945,415	6,633,776
Rounding	-	-
Fund Balance¹ - end of year	\$ 20,888,447	\$ 6,827,244

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Cranston
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 20,945,415		\$ 20,945,415	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
<i>No funds added to RGS for Fiscal 2017</i>						-		-	
<i>No misc. adjustments made for fiscal 2017</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 20,945,415</u>		<u>\$ 20,945,415</u>	
General Fund	\$ 217,394,035	\$ -	\$ 124,704,482	\$ 92,566,553	\$ 123,000	\$ 20,745,978	\$ -	\$ 20,745,978	\$ 20,868,978
Fire Detail	51,582	-	57,451	-	(5,869)	3,270	-	3,270	(2,599)
Police Detail	1,230,345	-	1,404,445	-	(174,100)	196,167	-	196,167	22,067
CDBG	1,070,543	-	1,072,560	-	(2,017)	(24,808)	-	(24,808)	(26,825)
Totals per audited financial statements	<u>\$ 219,746,505</u>	<u>\$ -</u>	<u>\$ 127,238,938</u>	<u>\$ 92,566,553</u>	<u>\$ (58,986)</u>	<u>\$ 20,920,607</u>	<u>\$ -</u>	<u>\$ 20,920,607</u>	<u>\$ 20,861,621</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 92,482,652	\$ (92,482,652)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to School Department-All Day Kindergarten	-	-	65,000	(65,000)	-	-	-	-	-
Community Development Block Grant- To remove loan activity	(758,446)	-	(760,463)	-	2,017	24,808	-	24,808	26,825
Rounding	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
Totals Per MTP2	<u>\$ 218,988,060</u>	<u>\$ -</u>	<u>\$ 219,026,127</u>	<u>\$ 18,901</u>	<u>\$ (56,968)</u>	<u>\$ 20,945,415</u>	<u>\$ -</u>	<u>\$ 20,945,415</u>	<u>\$ 20,888,447</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Cranston
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance1 - per MTP-2 at June 30, 2017 adjusted						\$ 6,756,057		\$ 6,756,057	
<i>Capital Assets net of accumulated depreciation at June 30, 2015 not reported as a reconciling item.</i>						(93,584)		(93,584)	
<i>Purchase of capital assets at June 30, 2016 not reported on MPT-2</i>						(10,843)		(10,843)	
<i>OPEB Trust Fund included in FY16 MTP2 but excluded in FY17</i>						(17,877)		(17,877)	
<i>Miscellaneous rounding</i>						23		23	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 6,633,776</u>		<u>\$ 6,633,776</u>	
School Unrestricted Fund	\$ 66,309,520	\$ 93,220,894	\$ 159,753,692	\$ -	\$ (223,278)	\$ 6,109,086	\$ -	\$ 6,109,086	\$ 5,885,808
Enterprise Fund	3,764,253	-	3,379,383	-	384,870	515,272	-	515,272	900,142
School Special Revenue Funds	8,512,469	-	8,287,159	213,566	11,744	91,083	-	91,083	102,827
Totals per audited financial statements	<u>\$ 78,586,242</u>	<u>\$ 93,220,894</u>	<u>\$ 171,420,234</u>	<u>\$ 213,566</u>	<u>\$ 173,336</u>	<u>\$ 6,715,441</u>	<u>\$ -</u>	<u>\$ 6,715,441</u>	<u>\$ 6,888,777</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but as revenue on MTP2	\$ 92,482,652	\$ (92,482,652)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	65,000	(65,000)	-	-	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(7,639,642)	-	(7,639,642)	-	-	-	-	-	-
Pass-through Fund revenues and expenditures not recorded in UCOA	(373,346)	-	(377,263)	-	3,917	-	-	-	3,917
State reimbursement of Capital Reserve Fund expenditures reported as a transfer on financial statements but as revenue on MTP2	459,675	(459,675)	-	-	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	-	(213,566)	-	(213,566)	-	-	-	-	-
Capital purchase in school lunch fund reported as an expenditure on the MPT-2 but recorded as an asset on the June 30, 2017 financial statements	-	-	24,682	-	(24,682)	-	-	-	(24,682)
Capital assets net of accumulated depreciation at June 30, 2016	-	-	-	-	-	(81,665)	-	(81,665)	(81,665)
Depreciation expense not recorded in UCOA	-	-	(23,279)	-	23,279	-	-	-	23,279
State grant activity reported in separate Charter School UCOA file	(1,001)	-	(1,001)	-	-	-	-	-	-
Miscellaneous variances between UCOA & Financial Statements	-	-	(17,620)	-	17,620	-	-	-	17,620
Rounding	(1)	(1)	-	-	(2)	-	-	-	(2)
Totals Per MTP2	<u>\$ 163,579,579</u>	<u>\$ -</u>	<u>\$ 163,386,111</u>	<u>\$ -</u>	<u>\$ 193,468</u>	<u>\$ 6,633,776</u>	<u>\$ -</u>	<u>\$ 6,633,776</u>	<u>\$ 6,827,244</u>

Reconciliation from MTP2 to UCOA

Timing difference pertaining to recognition of expenditures in Capital Reserve Fund. School District recorded expenditures in the 2016-2017 fiscal year while the auditor recognized the expenditures in the 2015-2016 fiscal year.

-	765,038
<u>\$ 163,579,579</u>	<u>\$ 164,151,149</u>

Totals per UCOA Validated Totals Report

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.